

STATE OF IOWA  
PROPERTY ASSESSMENT APPEAL BOARD

**Susan Wright,**

Petitioner-Appellant,

v.

**Sioux City Board of Review,**

Respondent-Appellee.

**ORDER**

**Docket No. 09-107-0764  
Parcel No. 8847-05-254-004**

On January 11, 2010, the above captioned appeal came on for consideration before the Property Assessment Appeal Board. The appeal was conducted under Iowa Code section 441.37A(1)(a) and Iowa Administrative Code rules 701-71.21(1), et al. Appellant, Susan Wright, requested a written consideration. She is self represented. The Sioux City Board of Review designated Attorney, Jack A. Faith, as its legal representative. The Appeal Board having reviewed the record and being fully advised, finds:

***Findings of Fact***

Susan Wright protested to the Sioux City Board of Review regarding her property located at 2020 South Olive Street, Sioux City, Iowa. The 2009 residential assessment is allocated as follows: \$11,300 in land value and \$62,100 in improvement value, for a total assessment of \$73,400. The subject improvements were built in 1951 and include a one-story frame with a half-finished attic area with a total above grade living area of 1358 square feet; a full basement and a one car attached garage.

Wright's claim was based on the following grounds: that the assessment is not equitable under section 441.37(1)(a); that the property is assessed for more than the value authorized by law under section 441.37(1)(b); and that there is an error in the assessment under Iowa Code section 441.37(1)(d). The Board of Review left the 2009 value unchanged.

Wright then appealed to this Board on the grounds of inequity and error in the assessment.

Wright states several times in a letter dated May 5, 2009, that she does not believe her assessment is equitable. She provides the legal description, parcel number, and assessed values of eight properties which she believes are comparable to her property. There was nothing presented that would clearly demonstrate these properties were indeed comparable to the subject property or show that there is inequity in the assessments. To prove inequity, a taxpayer may show that an assessor did not apply an assessing method uniformly to similarly situated or comparable properties; or the property is assessed higher proportionately than other like property using criteria set forth in *Maxwell v. Shriver*, 257 Iowa 575, 133 N.W.2d 709 (1965). Wright does not assert assessing methods were applied differently; nor does she provide evidence supporting proportionate differences between the subject's assessed values to market value ratio, in comparison to the properties she considers equity comparables.

The Sioux City Board of Review supplied five properties it considered equity comparables. The assessed value of these five properties ranged from \$80,500 to \$96,600. The Board of Review also supplied the address, year built, total living area (TLA), grade, room count, and whether these properties have a garage. The lowest assessed value of these properties is \$57.11 per square foot and the average is \$65.86 per square foot. The subject property is assessed at \$54.05 per square foot, which is lower than both the average and the lower end of the range presented. While the Board of Review does not demonstrate equity using the criteria set forth in *Maxwell v. Shriver*, it does provide more detail about the comparables they consider equitable and compares them to the subject on a per-square-foot basis. This analysis indicates that the subject is similarly assessed to other like properties.

While the Board of Review analysis was limited, Wright's argument was incomplete and failed to demonstrate inequity. The Appeal Boards finds insufficient evidence has been presented to prove that the assessment is not equitable.



Additionally, Wright contends there is an error in the assessment under Iowa Code section 441.37(1)(d). She highlights in her May 2009 letter what she considers to be four errors. She notes that the interior walls are reported as paneling, when in fact, they are not. The property record card supplied to this Board indicates drywall for interior finish. We assume this was either an oversight on Wright's part, or the discrepancy has been corrected.

Secondly, Wright is concerned about a small bathroom with three fixtures (shower, toilet, and sink) being reported as a three-quarter bath. She asserts the size and plumbing arrangement limits the utility of the three-quarter bath to that of a half bath. A blurry, black-and-white photo was provided to this Board as evidence. While the photo shows a small bathroom, there are three fixtures which qualify the room as a three-quarter bath as reported on the property record card.

Wright is also concerned that the garage is listed as attached, because there is no interior access to the house. There is no known requirement that an attached garage must offer interior access to the main improvement. The subject garage shares a common wall with the main improvements, and therefore is considered as attached under page 7-39 of the *Iowa Real Property Appraisal Manual*.

Lastly, Wright is concerned that two neighboring properties are noted as one-story, when they "have full sized windows in the upper level." Wright provided photos of these properties in her evidence, and asked that they be changed. Wright did not provide copies of the property cards for these residences. Without the property cards to analyze, it is not known if these properties are noted as one-story homes with finished attic areas, similar to the subject's description. Regardless, it is not within this Board's jurisdiction to make corrections on properties which have not been appealed.

For the foregoing reasons, the Appeal Board finds insufficient and non-supportive evidence has been presented to prove there are errors in the assessment.

### *Conclusions of Law*

The Appeal Board applied the following law.

The Appeal Board has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A (2009). This Board is an agency and the provisions of the Administrative Procedure Act apply to it. Iowa Code § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). The Appeal Board determines anew all questions arising before the Board of Review related to the liability of the property to assessment or the assessed amount. § 441.37A(3)(a). The Appeal Board considers only those grounds presented to or considered by the Board of Review. § 441.37A(1)(b). But new or additional evidence may be introduced. *Id.* The Appeal Board considers the record as a whole and all of the evidence regardless of who introduced it. § 441.37A(3)(a); *see also Hy-vee, Inc. v. Employment Appeal Bd.*, 710 N.W.2d 1, 3 (Iowa 2005). There is no presumption that the assessed value is correct. § 441.37A(3)(a).

To prove inequity, a taxpayer may show that an assessor did not apply an assessing method uniformly to similarly situated or comparable properties. *Eagle Food Centers v. Bd. of Review of the City of Davenport*, 497 N.W.2d 860, 865 (Iowa 1993). Alternatively, a taxpayer may show the property is assessed higher proportionately than other like property using criteria set forth in *Maxwell v. Shriver*, 257 Iowa 575, 133 N.W.2d 709 (1965). Wright supplied eight properties which she considered equity comparables; however she did not provide data to show they are comparable or complete the analysis necessary to demonstrate that the subject property is assessed higher proportionately. Nor did Wright demonstrate that assessing methods were not uniformly applied.


Finally, Wright contends there are errors in the assessment. Section 441.37(1)(d) is not limited solely to clerical or mathematical errors. The plain language of section 441.37(1)(d), on which the appellant rests his claim, allows a protest on the ground “[t]hat there is an error in the assessment.” § 441.37(1)(d). The administrative rule interpreting this section indicates that the error may be more


than what is alleged by the Board of Review. While "[a]n error in the assessment *would most probably* involve erroneous mathematical computations or errors in listing the property[,] [t]he improper classification of property also constitutes an error in the assessment." Iowa Administrative r. 701-71.20(4)(b)(4) (emphasis added). This language suggests that other errors may constitute grounds for appeal pursuant to section 441.37(1)(d). While Wright contends there are multiple errors in the factual information for her property and that of surrounding properties, this Board finds little support for this claim.

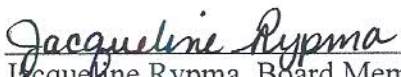
We, therefore, affirm the assessment of Wright's property as determined by the Board of Review.

THE APPEAL BOARD ORDERS the assessment of Susan Wright's property at 2020 South Olive Street, Sioux City, Iowa, of \$73,400 as of January 1, 2009, set by the Sioux City Board of Review, is affirmed.

Dated this 27 day of January, 2010

  
Karen Oberman, Presiding Officer

  
Richard Stradley, Board Member

  
Jacqueline Rypma, Board Member

Cc:

Susan Wright  
2020 South Olive Street  
Sioux City, Iowa 51106  
APPELLANTS

Jack A. Faith  
705 Douglas Street  
Suite 207  
Sioux City, Iowa 51101  
ATTORNEY FOR APPELLEE

Certificate of Service	
The undersigned certifies that the foregoing instrument was served upon all parties to the above cause & to each of the attorney(s) of record herein at their respective addresses disclosed on the pleadings on <u>1-28</u> , 2010	
By:	<input checked="" type="checkbox"/> U.S. Mail <input type="checkbox"/> FAX
	<input type="checkbox"/> Hand Delivered <input type="checkbox"/> Overnight Courier
	<input type="checkbox"/> Certified Mail <input type="checkbox"/> Other
Signature	